

# EXHIBIT C



**CARRILLO | HUETTEL LLP**  
ATTORNEYS AT LAW

April 21, 2010

Scottsdale Capital Advisors  
2782 Gateway Road  
Carlsbad, CA 92009

**Re: Pacific Blue Energy Corp.**

Dear Sir or Madam:

We understand that **Gibraltar Global Securities Inc.** has delivered certificate numbers **1080** and **1081** each representing 1,830,000 shares of common stock to your firm.

As a condition of accepting these shares for deposit to the account of Gibraltar Global Securities Inc. at your clearing firm, you have requested this opinion letter indicating the authenticity of the certificates referenced above. Accordingly, the undersigned, as counsel to Pacific Blue Energy Corp., confirms that the shares have been registered under the Securities Act of 1933, as amended (the "Act"), and are issued as fully paid and non-assessable shares. There is no action, proceeding or investigation pending or threatened, which questions the validity of the issuance of the shares to Gibraltar Global Securities Inc.

Based on the information reviewed by the undersigned, and to the best of our knowledge, there are no claims pending that would adversely affect the settlement of the transaction. We further acknowledge that we are not aware of any other agreement or understanding that would preclude Gibraltar Global Securities Inc. from selling or otherwise disposing of shares represented above.

Further, we have confirmed with the transfer agent that there are no "stop transfer" orders or other restrictions against the certificates referenced above.

Lastly, this shall serve as confirmation that Pacific Blue Energy Corp. has one officer, Joel Franklin, and two directors, Joel Franklin and Luniel de Beer.

The opinion expressed above is subject to the following assumptions, exceptions and qualifications:

- (a) We have assumed that (i) all information in all documents reviewed by us is true and correct, (ii) all signatures on all documents reviewed by us are genuine, (iii) all documents submitted to us as originals are true and complete, (iv) all documents submitted to us as copies are true and complete copies of the originals thereof and (v) each natural person signing any document reviewed by us had the legal capacity to do so.
- (b) We have made no independent investigation as to the accuracy or completeness of any representations and/or factual matters contained in the records, documents and certificates that we have reviewed in connection with the foregoing opinion.
- (c) We are admitted to practice law in the States of California, New Jersey and New York. The opinion expressed above is limited to the federal laws of the United States of America.
- (d) We are permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder.

**CARRILLO | HUETTEL LLP**

We express no opinion as to any matter other than as expressly set forth above, and no opinion on any other matter may be inferred or implied from this opinion. The opinions expressed herein are given as of the date of this opinion, and we disclaim any obligation to advise you of any change in any matter set forth herein.

Very truly yours,  
CARRILLO HUETTEL, LLP



Luis Carrillo, Esq.  
LC:abm